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July 12, 2002

Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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P THOMSON FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Sears Roebuck Acceptance Corp., 7% Notes due July 15, 2042 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 12, 2002. Tentative listing date – July 19, 2002.

Sincerely,

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